#### EXTENSIONS OF REMARKS

HONORING CASEY AND JEAN BROWN

### HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES Monday, September 18, 2000

Mr. McINNIS. Mr. Speaker, I would like to take this moment to acknowledge two upstanding citizens of Western Colorado, Casey and Jean Brown. Casey and Jean, through their determination and 'old fashioned' hard work have built a reputation among Colorado's rodeo community. This dedication was recently rewarded when the couple received the Western Service Award, presented by the Durango Pro Rodeo.

Casey and Jean understand the value and benefit of working hard and this is evident in their day to day routine running their family ranch. Jean plays the dual role of mother and bookkeeper on the ranch. The tasks of her typical day range from patching up her rodeo bruised husband, to helping care for her children, to ensuring the health of the family's livestock.

Before coming to Colorado, Casey could be found behind the teacher's desk at California Polytechnic College. After moving to Colorado, Casey and Jean began the legacy of service to their community that they are now widely known for. Working as a rancher, Casey realized that many ranchers like himself needed assistance in the political arena. To aid others like himself, he served with distinction on the Colorado Wool Growers and Cattleman's Associations. In addition, he has also served on the National Public Lands Council and the Pine River Irrigation District.

The commitment of these two individuals to family and community is truly commendable. They have found that, through dedication and hard work, a person can truly do anything that the mind desires. They have made a true impact upon the community of Durango and they are clearly deserving of this prestigious award from the Durango Pro Rodeo Association.

Casey and Jean, I thank you for your commitment to helping others. The citizens of Durango are truly privileged to call you neighbor and friend. Congratulations!

INCARCERATION OF ZHANG JIE

# HON. LYNN C. WOOLSEY

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES Monday, September 18, 2000

Ms. WOOLSEY. Mr. Speaker, I submit the following letter for the RECORD.

Congress of the United States,  $Washington,\,DC,\,May\,\,15,\,2000.$  Zhu Rongji Zongli,

Premier of the People's Republic of China, Guowuyuan, Beijingshi, People's Republic of China.

YOUR EXCELLENCY: We are writing to express our strong concern regarding the incarceration of Zhang Jie and to request that you urge the appropriate officials to release information related to his imprisonment and state of being.

Zhang Jie was a 23-year old unemployed worker from Jinan, Shangdong Province,

when, on June 5th, 1989, he was alleged to have organized a rally and denounced the killing of protestors in Tiananmen Square the previous day. Zhang Jie was given an 18-year sentence for "counter revolutionary incitement." Jie was last reported in 1992 to be in Shangdong Prison Number 3, also known as Weifang Shengjian Machinery Works.

Given our understanding that Zhang Jie was exercising his basic right to freedom of expression—and neither undertook, nor called for, any violent action—we are seriously disturbed by the severity of his sentence. We are also concerned that those involved in international humanitarian efforts to secure his release have been unable to learn anything about his condition. This is all the more distressful when we hear that workers such as Zhang Jie have been subjected to harsh treatment.

The American people await some sign of progress from the leadership of the People's Republic of China in the treatment of those who speak out on matters of conscience. We call on you to personally ensure that the proper authorities will cooperate and look forward to our request for information on Zhang Jie's's status.

Sincerely, Lynn Woolsey, Luis V. Gutierrez, Martin Frost, Tom Lantos, George Miller, Peter De Fazio, Juanita Millender-McDonald, Major R. Owens,

—, Nancy Pelosi, Christopher Shays, Sam Farr, Cynthia McKinney, Pete Stark, Sherrod Brown, Lloyd Doggett.

#### HONORING JOE COLLINS

# HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES Monday, September 18, 2000

Mr. McINNIS. Mr. Speaker, I would like to take this moment to commend the Honorable Joe Collins on his remarkable service as Rio Blanco County Commissioner. Joe is stepping down after serving his community for nearly 15 years as Commissioner. Joe's commitment to bettering his community has ensured that Rio Blanco County will be a better place for its citizens.

Joe is a long time resident of Rio Blanco County and truly understands what is important to his community. As commissioner, he fought to ensure the safety of western Colorado's land and water resources. Understanding the importance of serving his fellow Coloradans. Joe has also been involved with a number of different public interest organizations. Joe put his outstanding leadership qualities to use as a member of the Colorado Cattlemen's Association, the Rio Blanco Countv Cattlemen's Board of Directors, the Local Forest Service Advisory Board, and as Chairman of both the Regional Transportation Board and the Associated Governments of Northwest Colorado.

Joe, you have served your community, State, and Nation admirably, and on behalf of the State of Colorado and the U.S. Congress, I thank you. The leadership that you have given to Rio Blanco County will be greatly missed.

Good luck in your future endeavors.

MARRIAGE TAX RELIEF REC-ONCILIATION ACT OF 2000—VETO MESSAGE FROM THE PRESIDENT OF THE UNITED STATES

SPEECH OF

### HON. BILL ARCHER

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 13, 2000

Mr. ARCHER. Mr. Speaker, pursuant to section 4022(b) of the Internal Revenue Service Reform and Restructuring Act of 1998, I am submitting for the RECORD the complexity analysis for H.R. 4810, the Marriage Tax Reconciliation Act of 2000 prepared by the Internal Revenue Service.

DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE, Washington, DC, July 31, 2000.

Ms. LINDY L. PAULL,

Chief of Staff, Joint Committee on Taxation, Washington, DC.

DEAR Ms. Paull: I am writing to comment on your complexity analysis of the conference agreement on H.R. 4810, the Marriage Tax Reconciliation Act of 2000 (the "Act"). Because time constraints prevented your staff from consulting the Internal Revenue Service (IRS) and the Department of the Treasury prior to issuing the Conference Report, I would like to take this opportunity to point out two additional issues concerning the conference agreement.

First, having the increased standard deduction, wider 15-percent bracket, and higher Earned Income Tax Credit (EITC) phaseout range apply to tax year 2000 will require significant changes to the IRS 2000 tax forms and processing programs. If the legislation is enacted before mid-September 2000, we should have no problem in timely implementing the required changes. Later enactment could adversely impact distribution and processing of individual income tax returns for tax year 2000.

Second, Section 6 of the Act relating to estimated taxes creates complications for both taxpayers and the IRS. Taxpayers are generally required to make quarterly payments of estimated taxes and/or withholding at least equal to 25 percent of the lesser of (i) 90 percent of the tax shown on their return for the taxable year or (ii) 100 percent (108.6 percent for certain high income taxpayers) of the tax shown on the tax return for the prior year. Estimated tax penalties are imposed on underpayments of required installations.

Section 6 of the Act prevents tax year 2000 changes from being taken into account in determining the amount of any estimated tax installments due before October 1, 2000. Therefore, the required installments for married taxpavers for the first three quarters of tax year 2000 (and the penalties for their underpayment) will not be based on the tax shown on the taxpayer's 2000 tax return. Instead, they will be based on the tax that "would have been" shown on the taxpayer's 2000 tax return had the bill not been enacted. Section 6 will create confusion and complexity for taxpayers who must determine the amount of estimated tax payments due for the remainder of tax year 2000 and who want to make adjustments in the amount of their taxes withheld. It also presents a trap for taxpayers who know about their reduced liability due to the Act but who are not aware of Section 6 of the Act.